

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH

O-20, Maghani Nagar, New Mental Hospital Compound Ahmedabad - 380 016.
(Tel. : 079-22683202) FAX NO. 079-22683276

File No. E/993/2006 Dated 6.2.08

From : THE ASSISTANT REGISTRAR, Cestat, Ahmedabad

To, M/s M/L Dantpro (P) Ltd
P/O No. 722, Bomanth Road,
Vill - Dabhol,
Daman - 396210



In the matter of :

M/s M/L Dantpro (P) Ltd Appellant
V/S.
C.C.E.S.C. Daman Respondent

I am directed to transmit herewith a certified copy of Order
No. A/166/W205/AMD/08 dated 29.1.08
passed by the Tribunal under Section 35(1) of the Central Excise Act, 1944, Section 129 (B) of the Customs Act, 1962 and Finance Act, 1994.

Copy to :

1. Respondent

C.C.E.S.C. Daman

2. Advocate / Consultant

Sh. V.S. Sejpal
17, Makarji mansion,
Balwantrao Road,
Mahim, Mumbai-16

3. Chief Commissioner, C. Excise/Customs Maddani

4. ~~Comm. C.Ex. / Custom (Appeals)~~

5. ~~Jt. C.D.R. CESTAT, Ahmedabad~~

6. Central Library, CESTAT, New Delhi

7. CESTAT Bar Association, New Delhi

8. CESTAT Bar Association, ~~Mumbai~~ / Ahmedabad

9. Master File

10. M/s. Commercial Laws of India Pvt. Ltd

11. Centax Publication (P) Ltd.

12. ~~M/s. Gen-ous Publications.~~

13. Deeparchie Publication.

14. M/s. Taxmann Allied Service Pvt. Ltd.

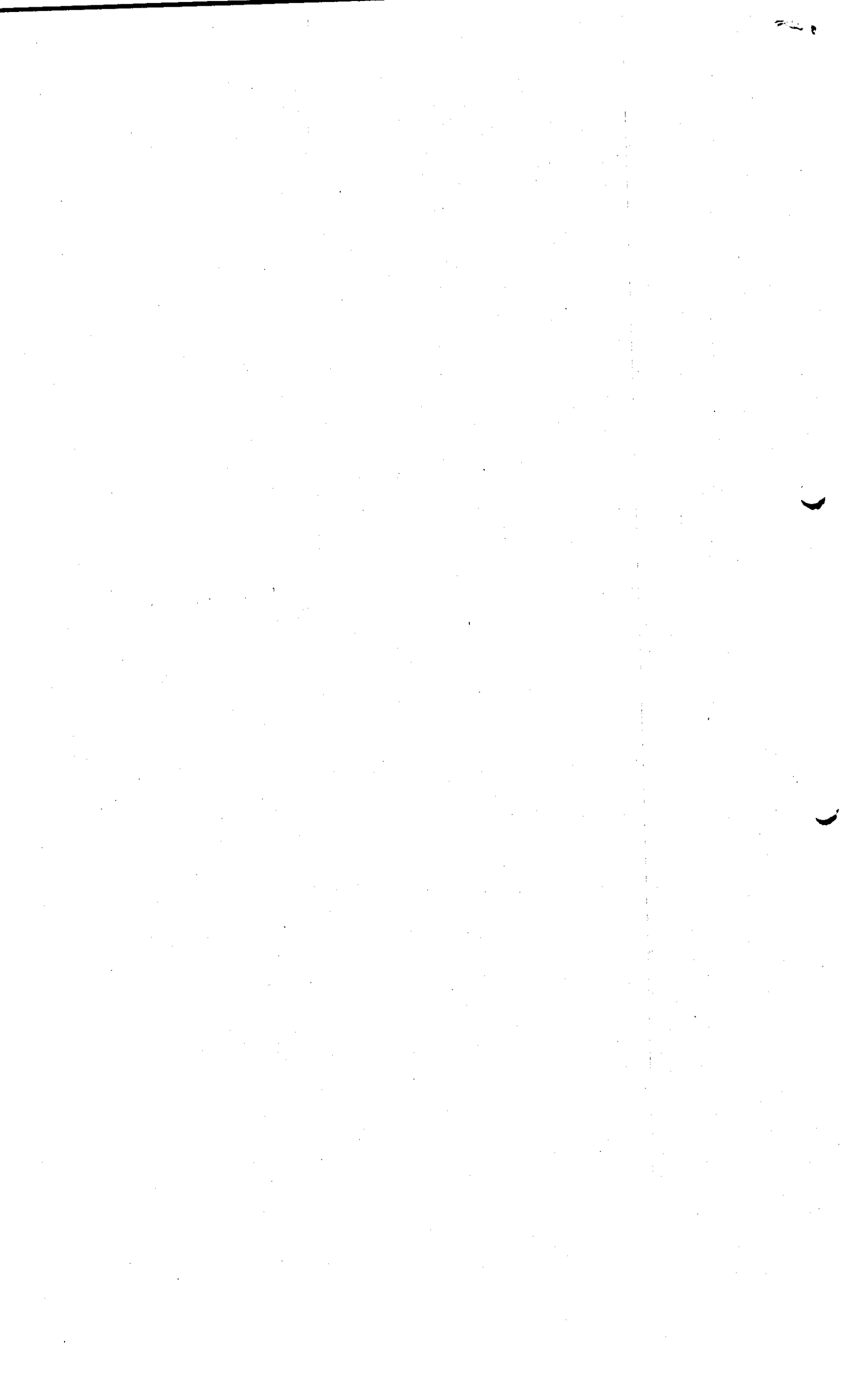
15. M/s. Raju Ramani's

16. M/s. Excise & Customs Cases

17. Tax India Online Ltd.

[Signature]
Asstt. Registrar

[Signature]
Asstt. Registrar



**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

COURT II

Appeal No. E/993/2006

Arising out of Order-in-Original No.01/Demand/Daman/2006, dt.31.1.06.

Passed by: Commissioner of Central Excise & Customs, Daman.

For approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. M. Veeraiyan, Member (Technical)

- 1 Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : No
- 2 Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : No
- 3 Whether their Lordships wish to see the fair copy of the order? : Seen
- 4 Whether order is to be circulated to the Departmental authorities? : Yes

Appellant/s

M/s Mul Dentpro (P) Ltd.

Vs

Respondent/s

CCE Daman

Represented by
Shri V.S. Shejpal, Adv.

Represented by
Shri D.S. Negi, SDR

CORAM:

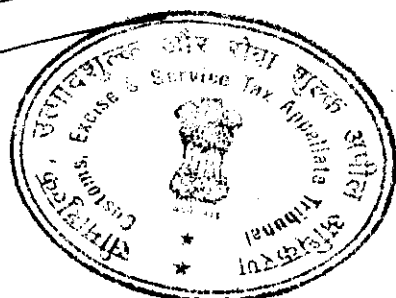
MRS. ARCHANA WADHWA, MEMBER (JUDICIAL)

MR. M. VEERAIYAN, MEMBER (TECHNICAL)

Date of Hearing: 29.01.08

Date of Decision: 29.01.08





ORDER No. *A/166* /WZB/AHD/2008

Per: Mrs. Archana Wadhwa, Member (Judicial)

The disputed issue is as to whether the appellant's product i.e. shampoos and ayurvedic cosmetic creams cleared in sachet/pouches weighing/measuring below 10 mg/ml are required to be assessed to duty in terms of Section 4, ^{or 4 A} stand decided in the appellant's own case, vide order No.A/444/WZB/Ah'bad/07, dt.14.2.07. It has been held that Section 4A is not applicable in terms of Larger Bench decision of the Tribunal in case of CCE Mumbai Vs. Urison Cosmetics Ltd. - 2006 (198) ELT 508 (Tri-LB).

2. By following the said decision, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced in Court)

sdic
(M. Veeraiyan)
Member (Technical)

cbb

sdic
(Archana Wadhwa)
Member (Judicial)

आदेश को प्रति निम्न अवस्थित
Copy of the Order Forwarded and
प्रमाण/कॉपी/विभागाध्यक्ष प्रतिनिधी
The Assessee/Commissioner/The
R. G. S. T. A.
आदेश को प्रति
TRUE COPY

सहायक रजिस्ट्रार
Assistant Registrar
योगायोग्य उत्पाद शुल्क और सेवा
शुल्क अपील अधिकारण
Customs, Excise & Service Tax
Appellate Tribunal

[- 7 FEB 2008